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Attorneys for the Fee Committee

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re	:	x	Chapter 11
	:		
LEHMAN BROTHERS HOLDINGS, INC. et al.,	:		Case No. 08-13555 (JMP)
	:		
Debtors.	:		(Jointly Administered)
	x		

**STIPULATION BETWEEN THE O'NEIL GROUP, LLC,
AND THE FEE COMMITTEE ON THE
SEVENTH INTERIM APPLICATION OF THE O'NEIL GROUP, LLC,
TAX SERVICES PROVIDER TO THE DEBTORS,
FOR COMPENSATION AND EXPENSES
FOR THE PERIOD OCTOBER 1, 2011 THROUGH MARCH 6, 2012**

**TO: THE HONORABLE JAMES M. PECK
U.S. BANKRUPTCY JUDGE**

WHEREAS, on March 29, 2012, The O'Neil Group, LLC ("O'Neil") filed the *Seventh Interim Fee Application of The O'Neil Group, LLC for Allowance of Compensation for Services Rendered and for Reimbursement of Expenses as Tax Services Providers to the Debtors and Debtors-in-Possession for the Period from October 1, 2011 to March 6, 2012* (the "Seventh Fee Application") [Docket No. 27215] seeking interim compensation of \$388,355.00 for

professional services rendered and reimbursement of out-of-pocket expenses in the amount of \$25,576.97;

WHEREAS, O'Neil has received from the Debtors 80 percent of the amounts invoiced to the Debtors for professional services rendered and 100 percent of the amounts invoiced for expenses;

WHEREAS, pursuant to the *Order Appointing Fee Committee and Approving Fee Protocol* [Docket No. 3651], and consistent with the procedures set forth in the *Amended Fee Protocol* attached as Exhibit A to *Order Amending the Fee Protocol* [Docket No. 15998], counsel for the Fee Committee in Lehman Brothers Holdings, Inc. (the “Fee Committee”) has reviewed the Seventh Fee Application, issued a Confidential Letter Report on July 23, 2012, and entered into a dialogue with O'Neil regarding the application;

WHEREAS, as a result of that dialogue, O'Neil has agreed to accept the Fee Committee's proposal of no disallowance of fees for professional services rendered, and a disallowance of \$563.73 for the reimbursement of out-of-pocket expenses; and

WHEREAS, notwithstanding this Stipulation, the Seventh Fee Application remains subject to notice, an opportunity for a hearing, and Court approval under Rule 2016 of the Federal Rules of Bankruptcy Procedure and 11 U.S.C. §§ 330, 331.

STIPULATION

NOW, THEREFORE, the Fee Committee and O'Neil hereby stipulate and agree that the Court may enter an order (to be submitted subsequently) approving O'Neil's request for interim compensation and reimbursement of expenses in the amount of \$388,355.00 in fees and the reduced amount of \$25,013.24 in expenses.

[Signature page follows]

Dated: Madison, Wisconsin
August 13, 2012.

GODFREY & KAHN, S.C.

By: /s/ Katherine Stadler
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Attorneys for the Fee Committee

Dated: Washington, District of Columbia
August 9, 2012.

THE O'NEIL GROUP, LLC

By: /s/ Jacqueline O'Neil
Jacqueline O'Neil
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Tax Services Provider to the Debtors

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Dated: Madison, Wisconsin
August 13, 2012.

GODFREY & KAHN, S.C.

By:



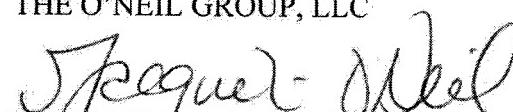
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Attorneys for the Fee Committee

Dated: Washington, District of Columbia
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THE O'NEIL GROUP, LLC

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